

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Crosswhite
DOCKET NO.: 05-25905.001-R-1
PARCEL NO.: 05-28-301-022-0000

The parties of record before the Property Tax Appeal Board are David Crosswhite, the appellant, and the Cook County Board of Review.

The subject property consists of a four-year-old, two-story, single-family dwelling of frame construction containing 3,630 square feet of living area and situated on an 8,750 square foot parcel. Features of the home include three and one-half bathrooms, a full-unfinished basement, air-conditioning, two fireplaces and a two-car attached garage. The subject is located in New Trier Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted photographs of the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of one-story or two-story, single-family dwellings of masonry or frame and masonry construction located within two blocks of the subject. The improvements range in size from 2,547 to 3,166 square feet of living area and range in age from 50 to 68 years. The comparables contain two and one-half bathrooms, a finished or unfinished basement, from one to three fireplaces and a one-car or two-car garage. Three comparables have air-conditioning. The improvement assessments range from \$20.25 to \$24.71 per square foot of living area. Based on the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 17,849
IMPR.: \$ 130,151
TOTAL: \$ 148,000

Subject only to the State multiplier as applicable.

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evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$148,000. The subject's improvement assessment is \$130,151 or \$35.85 per square foot of living area. The board's evidence disclosed that the subject sold in May 2004 for a price of \$1,480,000.

Also, the board submitted a list of properties that sold which included the subject's May 2004 sale, however, descriptions of the other sale properties were not provided. In addition, the board of review provided a copy of the subject's property characteristic printout.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The appellant submitted four properties as suggested comparables to the subject but with significant variations in living area, age and/or design. These four properties have improvement assessments ranging from \$20.25 to \$24.71 per square foot of living area. The subject's per square foot improvement assessment of \$35.85 falls above the range established by these properties. However, the Board finds the appellant's comparables inferior in age to the subject in that they range from 50 to 68 years, whereas, the subject is only four years old. In addition, the appellant's comparables are significantly smaller overall in size of living area and thus, are inferior to the subject in size. Finally, the appellant's comparable one, unlike the subject, is a one-story dwelling. After considering the recent sale of the subject property for \$1,480,000 as well as adjustments for age, size and design for the appellant's comparables when compared to the subject, the Board finds the evidence provided by both parties' does not support a change in the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.